Serial No.: 10/532,803 Docket No.: 28951.5386

REMARKS

Allowed claims 1-3 remain herein. Non-elected claim 4 has been canceled.

- 1. The title has been amended to read "Magnetic Recorder/Reproducer with Freely Detachable Magnetic Tape."
 - 2. Figures 10 and 11, each with a label "Prior Art."

This application is now fully in condition for allowance and issue. The PTO is authorized to apply any charges or credits to deposit account 19-4293 (Order No. 28951.5386).

Respectfully submitted,

Date: March 19, 2007

Roger W. Parkhurst, Reg. No. 25,177

Daniel W. Shim, Reg. No. 56,995

Steptoe & Johnson LLP 1330 Connecticut Avenue, NW Washington, DC 20036-1795

Phone: 202-429-3000 Fax: 202-429-3902

RWP/DWS/mjw